



# The Gazette of Meghalaya

EXTRAORDINARY  
PUBLISHED BY AUTHORITY

No. 39

Shillong, Friday, February 28, 2025

9<sup>th</sup> Phalguna, 1946 (S. E.)

## PART-III GOVERNMENT OF MEGHALAYA ELECTION DEPARTMENT

### ELECTION COMMISSION OF INDIA

Nirvachan Sadan,  
Ashoka Road,  
New Delhi-110001

Dated the 28<sup>th</sup> February, 2025  
9<sup>th</sup> Phalguna, 1946 (Saka)

#### NOTIFICATION

**No.508/MEGH/2025(A).** - In exercise of the powers conferred by Section 24 of the Representation of the People Act, 1950 (as amended), the Election Commission of India hereby designates, each of the Officer specified in column (2) of the table below against each district of the State of Meghalaya in column (1), as the Appellate Officer before whom appeals shall lie from the decisions of the Electoral Registration Officers of the Assembly Constituencies, specified in column (3) of the Table, in the State of Meghalaya, under Section 22 and 23 of the Representation of People Act, 1950:-

TABLE

Name of District	Designation of Appellate Officers	Area of Jurisdiction
(1)	(2)	(3)
West Jaintia Hills	District Magistrate and Deputy Commissioner (EL), West Jaintia Hills	1-Nartiang (ST) 2-Jowai (ST) 3-Raliang (ST) 4-Mowkaiaw (ST) 7-Amlarem (ST)
East Jaintia Hills	District Magistrate and Deputy Commissioner (EL), East Jaintia Hills	5-Sutnga-Saipung (ST) 6-Khliehriat (ST)
Ri-Bhoi	District Magistrate and Deputy Commissioner (EL), Ri-Bhoi	8-Mawhati (ST) 9-Nongpoh (ST) 10-Jirang (ST) 11-Umsning (ST) 12-Umroi (ST)

East Khasi Hills	District Magistrate and Deputy Commissioner (EL), East Khasi Hills	13-Mawryngkneng (ST) 14-Pynthorumkhrah (GEN) 15-Mawlai (ST) 16-East Shillong (ST) 17-North Shillong (ST) 18-West Shillong (GEN) 19-South Shillong (GEN) 20-Mylliem (ST) 21-Nongthymmai (ST) 22-Nongkrem (ST) 23-Sohiong (ST) 24-Mawphlang (ST) 25-Mawsynram (ST) 26-Shella (ST) 27-Pynursla (ST) 28-Sohra (ST) 29-Mawkynrew (ST)
Eastern West Khasi Hills	District Magistrate and Deputy Commissioner (EL), Eastern West Khasi Hills	30-Mairang (ST) 31-Mawthadraishan (ST)
West Khasi Hills	District Magistrate and Deputy Commissioner (EL), West Khasi Hills	32-Nongstoin (ST) 33-Rambrai Jyrngam (ST) 34-Mawshynrut (ST)
South West Khasi Hills	District Magistrate and Deputy Commissioner (EL), South West Khasi Hills	35-Ranikor (ST) 36-Mawkyrwat (ST)
North Garo Hills	District Magistrate and Deputy Commissioner (EL), North Garo Hills	37-Kharkutta (ST) 38-Mendipathar (ST) 39-Resubelpara (ST) 40-Bajengdoba (ST)
East Garo Hills	District Magistrate and Deputy Commissioner (EL), East Garo Hills	41-Songsak(ST) 42-Rongjeng (ST) 43-Williamnagar (ST)

West Garo Hills	District Magistrate and Deputy Commissioner (EL), West Garo Hills	44-Raksamgre (ST) 45-Tikrikila (ST) 46-Phulbari (GEN) 47-Rajabala (GEN) 48-Selsella (ST) 49-Dadenggre (ST) 50-North Tura (ST) 51-South Tura (ST) 52-Rangsakona (ST) 56-Gambegre (ST) 57-Dalu (ST)
South West Garo Hills	District Magistrate and Deputy Commissioner (EL), South West Garo Hills	53-Ampati (ST) 54-Mahendraganj (ST) 55-Salmanpara (ST)
South Garo Hills	District Magistrate and Deputy Commissioner (EL), South Garo Hills	58-Rongara-Siju (ST) 59-Chokpot (ST) 60-Baghmara (ST)

By order,

**(SANTOSH KUMAR DUBEY)**  
SECRETARY  
ELECTION COMMISSION OF INDIA

**JONATHAN SHYLLA,**  
Joint Chief Electoral Officer,  
Meghalaya, Shillong.



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## PART-V

GOVERNMENT OF MEGHALAYA

MEGHALAYA LEGISLATIVE ASSEMBLY SECRETARIAT

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### NOTIFICATION

The 28<sup>th</sup> February, 2025.

**No.LB.24/LA/2025/3.** – The Meghalaya Ceiling on Government Guarantees Bill, 2025 introduced in the Meghalaya Legislative Assembly on the 28<sup>th</sup> February, 2025 together with the Statement of Objects and Reasons is published under Rule 71 of the Rules of Procedure and Conduct of Business in the Meghalaya Legislative Assembly for general information.

**THE MEGHALAYA CEILING ON GOVERNMENT GUARANTEES BILL, 2025**

An Act to provide for regulation of Government guarantees and other matters connected therewith or incidental thereto.

**Preamble:** WHEREAS it is expedient to provide for regulation of Government guarantees issued on behalf of the Government Departments, Public Sector Undertakings, Local Authorities, Statutory Boards & Corporations and Cooperative Institutions and for promoting fiscal discipline of the State;

Be it enacted by the Meghalaya State Legislative Assembly in the Seventy Sixth year of the Republic of India, as follows:

**1. Short title and Commencement.—**

- (1) This Act may be called "The Meghalaya Ceiling on Government Guarantees Act, 2025".
- (2) It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.

**2. Definition:** In this Act, unless the context otherwise, requires.—

- (a) 'Government' means the Government of Meghalaya.
- (b) 'Government Guarantee' includes the guarantee given by the State Government on behalf of Departmental Undertakings, Public Sector Undertakings, Local Authorities, Statutory Boards & Corporations, Cooperative Institutions and Other Authorities and Agencies under the Government of Meghalaya.
- (c) 'prescribed' means prescribed by rules made under this Act.
- (d) 'State' means the State of Meghalaya.

**3. Ceiling on Government Guarantees.—**

- (1) The Total Outstanding government guarantees as on the first day of April of any year shall not exceed 10 percent of the Gross State Domestic Product (GSDP) estimated for the year.
- (2) The Total fresh government guarantees issued in a year shall not exceed 5 percent of the Revenue Receipts or 0.5 per cent of Gross State Domestic Product (GSDP) estimated for the year, whichever is less.

Provided that under extreme exigencies and occurrence of natural calamities of the order which require the Government to take immediate fiscal policy measures, the Government may exceed the ceilings prescribed under sub-section (1) and (2).

**4. Restrictions on Government Guarantees.—**

Notwithstanding anything contained in any other acts:

- (1) Government guarantee shall ordinarily be extended by the Government on behalf of Departmental Undertakings, Public Sector Undertakings, Local Authorities, Statutory Boards & Corporations, Co-operative Institutions, Other Authorities and Agencies under the Government.

Provided that no Government guarantees shall be extended to co-operative sector unless the Share Capital Contribution from non-governmental sources is not less than ten percent of the Total equity proposed.

- (2) Guarantees shall be given only for the Principal amount and Normal interest component of the underlying loan.
- (3) No Government guarantees shall be extended for external commercial borrowings.
- (4) State Government shall not extend guarantee for more than 80 per cent of the project loan, depending on the conditions imposed by the lender.
- (5) Guarantees once approved, shall not be transferred to any other agency without the prior approval of the Finance Department.
- (6) No Government guarantees shall be given in respect of any loan of any Individual, Private Institutions or Private Companies.
- (7) Government Guarantees should not be used to obtain finances through State owned entities, which substitutes budgetary resources of the State Government. Government Guarantees should not be allowed for creating direct liability / de-facto liability on the State.

**5. Risk Categorization.—**

- (1) The Departments should classify the projects / activities as high risk, medium risk and low risk and assign appropriate risk weights before extending guarantees.
- (2) Risk categorization should also take into consideration past record of defaults.
- (3) Risk associated with guarantee proposal including the probability of future payouts should be thoroughly assessed by concerned Departments.

**6. Guarantee Fee.—**

- (1) Guarantee Fee is an essential and pre-requisite condition for availing Government Guarantee. Therefore, wherever guarantee is to be given by the Government, the borrower shall enter into an agreement with the Government for payment of Guarantee Fee on the Principal amount of the loan drawn and loan outstanding from time to time. The Departments must ensure before recommending a proposal of Guarantee to Finance Department that the cost of applicable Guarantee Fee has been taken into consideration while calculating the total cost of the loan.
- (2) The Government shall charge a minimum Guarantee fee of 1 (one) percent of the total guaranteed amount for the first year, which shall not be waived under any circumstances. The fee shall be deposited in the Treasury in advance, *via* Treasury Challan under the Head of Account "0075-Miscellaneous General Services-108-Guarantee Fees (1) Receipts relating to Guarantees given by the Government, before the execution of the Guarantee Deed.
- (3) For the subsequent financial years, Guarantee Fee shall be fixed at 0.5 percent per annum on the Outstanding amount of the Principal and Interest and the same should be deposited in the Treasury on or before 31<sup>st</sup> March every year.
- (4) Depending on the default risk of the project the Government may, by notification, specify commission at an enhanced rate.

**Explanation:**

For the purpose of this section 'default risk' means the probability of default by the borrower on whose behalf the Government Guarantee is given, depending on the amount borrowed, the type of industry and the economic situations.

**7. Guarantee Redemption Fund.—**

- (1) The Government, shall, by notification in the Gazette, constitute a fund called the 'Guarantee Redemption Fund (GRF)'.
- (2) The Guarantee Fee charged under section 6 shall form the corpus of the Guarantee Redemption Fund and it shall be remitted in the Public Accounts of the State.
- (3) The administration of Guarantee Redemption Fund shall be in such manner as may be prescribed.

**8. Responsibility of the Administrative Department.—**

- (1) The obligations of the borrower to service the loan and the guarantee fee, and monitoring the utilization of the guaranteed loans and adherence to the terms and conditions of the guarantee shall fall on the Administrative Department. For this purpose, the Administrative Department shall develop a proper database for capturing all guarantees extended by the State Government. A Monitoring Unit (MU) shall be designated at the State level which shall be responsible for tracking all the guarantees viz., compilation, consolidation, maintenance of the data base on guarantees and monitoring the same on a continuous basis.
- (2) The Administrative Department shall classify the projects/activities as high risk, medium risk and low risk and assign appropriate risk weights before extending guarantees.
- (3) The Administrative Departments shall instruct the State Undertakings, whose borrowings are guaranteed, to set up an arrangement for provisions for meeting possible shortfalls in project earnings. The borrowing State Enterprises, with the approval of Finance Department, should set up escrow accounts with predetermined and regular contributions from project earnings. In case revenue of the project suffers for any reason, repayments could be made out of these accounts before resorting to State Government guarantees.
- (4) To improve the credibility of the data on State Government guarantees, Departments shall ensure that all Government guarantees is reviewed every year. A copy of the Review Report disclosing data relating to guarantees approved by the Financial Adviser of the concerned Department shall be forwarded to Finance Department by 30<sup>th</sup> April every year for the previous financial year.

**9. Power of Government to make rules.—**

- (1) The Government may, by notification in the Meghalaya Gazette, make rules for the purpose of carrying into effect the provisions of this Act.
- (2) Every rule made under this Act shall be laid, as soon as may be after it is made, before the Legislative Assembly of Meghalaya, while it is in session, for a total period of fourteen days, which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the sessions immediately following, the Legislative Assembly of Meghalaya makes any modification in the rule, or decides that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be. However, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

**STATEMENT OF OBJECT AND REASONS**

1. The Government of Meghalaya had issued guarantees to Public Sector Undertakings, Local Authorities, Statutory Boards & Corporate and Co-operative Institutions for the last four decades or so.
2. However, there is no State Act to regulate Government guarantees issued on behalf of the Government Department, Public Sector Undertakings, Local Authorities, Statutory Boards & Corporations and Cooperative Institutions and for promoting fiscal discipline of the State.
3. Finance Department had issued guarantee on the basis of a sort of Guidelines regarding Government Standing Guarantee for the loans obtained by Public Undertakings and Apex Cooperative Institutions - Guarantee Fee, No.FIN (B) 91/89/53, dated 24<sup>th</sup> April, 1989.
4. The Office of the Accountant General, Shillong from time to time had requested for the Meghalaya State Guarantee Act passed by the State Legislative Assembly, as this Act is required by the Comptroller and Auditor General. The Act had been called for *via* official letters and verbally too.
5. The main objective of this Act is to regulate Government guarantees and other matters connected therewith or incidental thereto.
6. While framing the Act, Central Government Guarantee Policy, The Kerala Ceiling on Government Guarantee Act, 2003 and The Mizoram Ceiling on Government Guarantee Act, 2011 have been referred to.
7. Therefore, in order to give effect to the need mentioned at (2) above and in compliance with the requirement of the Office of the Accountant General, Shillong mentioned at (4) above, draft Meghalaya Ceiling on Government Guarantees, Bill 2025 has been prepared.

Hence, the Bill.

**CONRAD K. SANGMA,**  
Chief Minister, I/c. Finance.

**ANDREW SIMONS,**  
Commissioner & Secretary,  
Meghalaya Legislative Assembly



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**FINANCIAL MEMORANDUM**

Financial implication will be involved from the Consolidated Fund of the State only in case the borrowing Government Department, Public Sector Undertakings, Local Authorities, Statutory Boards & Corporations and Cooperative Institutions fail to repay their loan.

**MEMORANDUM OF DELEGATED LEGISLATION**

Clause 6 (4) of the Bill, empowers the State Government to enhance the rate of Guarantee Fee by way of a notification, in case of the default risk of the project.

Clause 9 (1) of the Bill, empowers the State Government to make rules for the purpose of carrying into effect the provisions of this Bill.



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## PART-V

GOVERNMENT OF MEGHALAYA

MEGHALAYA LEGISLATIVE ASSEMBLY SECRETARIAT

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### NOTIFICATION

The 28<sup>th</sup> February, 2025.

**No.LB.27/LA/2025/3.** – The Meghalaya Goods and Services Tax (Amendment) Bill, 2025 introduced in the Meghalaya Legislative Assembly on the 28<sup>th</sup> February, 2025 together with the Statement of Objects and Reasons is published under Rule 71 of the Rules of Procedure and Conduct of Business in the Meghalaya Legislative Assembly for general information.

**THE MEGHALAYA GOODS AND SERVICES TAX (AMENDMENT) BILL, 2025****A****BILL**

further to amend the Meghalaya Goods and Services Tax Act, 2017 Be it enacted by the Legislature of the State of Meghalaya in the Seventy Sixth year of the Republic of India as follows:-

<b>Short title and commencement.</b>	<p>1. (1) This Bill may be called the Meghalaya Goods and Services Tax (Amendment) Act, 2025.</p> <p>(2) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.</p>
<b>Amendment of Section 9.</b>	<p>2. In the Meghalaya Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act), in section 9, in sub-section (1), after the words "alcoholic liquor for human consumption", the words "and undenatured extra neutral alcohol or rectified spirit used for manufacture of alcoholic liquor, for human consumption" shall be inserted.</p>
<b>Amendment of Section 10.</b>	<p>3. In section 10 of the principal Act, in sub-section (5), after the words and figures "section 73 or section 74", the words, figures and letter "or section 74A" shall be inserted.</p>
<b>Insertion of new Section 11A.</b>	<p>4. After section 11 of the principal Act, the following section shall be inserted, namely:—</p>
<b>Power not to recover Goods and Services Tax not levied or short-levied as a result of general practice.</b>	<p>"11A. Notwithstanding anything contained in this Act, if the Government is satisfied that—</p> <p>(a) a practice was, or is, generally prevalent regarding levy of State tax (including non-levy thereof) on any supply of goods or services or both; and</p> <p>(b) such supplies were, or are, liable to,—</p> <p>(i) State tax, in cases where according to the said practice, State tax was not, or is not being, levied, or</p> <p>(ii) a higher amount of State tax than what was, or is being, levied, in accordance with the said practice, the Government may, on the recommendation of the Council, by notification in the Official Gazette, direct that the whole of the State tax payable on such supplies, or, as the case may be, the State tax in excess of that payable on such supplies, but for the said practice, shall not be required to be paid in respect of the supplies on which the State tax was not, or is not being levied, or was, or is being, short-levied, in accordance with the said practice."</p>
<b>Amendment of Section 13.</b>	<p>5. In section 13 of the principal Act, in sub-section (3),—</p> <p>(i) in clause (b), for the words "by the supplier:", the words "by the supplier, in cases where invoice is required to be issued by the supplier; or" shall be substituted;</p> <p>(ii) after clause (b), the following clause shall be inserted,</p>

namely:— "(c) the date of issue of invoice by the recipient, in cases where invoice is to be issued by the recipient:";

(iii) in the first *proviso*, after the words, brackets and letter 'or clause (b)', the words, brackets and letter "or clause (c)" shall be inserted.

**Amendment of Section 16.**

6. In section 16 of the principal Act, with effect from the 1<sup>st</sup> day of July, 2017, after sub-section (4), the following sub-sections shall be inserted, namely:—

"(5) Notwithstanding anything contained in sub-section (4), in respect of an invoice or debit note for supply of goods or services or both pertaining to the Financial Years 2017-18, 2018-19, 2019-20 and 2020-21, the registered person shall be entitled to take input tax credit in any return under section 39 which is filed up to the thirtieth day of November, 2021.

(6) Where registration of a registered person is cancelled under section 29 and subsequently the cancellation of registration is revoked by any order, either under section 30 or pursuant to any order made by the Appellate Authority or the Appellate Tribunal or Court and where availment of input tax credit in respect of an invoice or debit note was not restricted under sub-section (4) on the date of order of cancellation of registration, the said person shall be entitled to take the input tax credit in respect of such invoice or debit note for supply of goods or services or both, in a return under section 39,-

(i) filed up to thirtieth day of November following the financial year to which such invoice or debit note pertains or furnishing of the relevant annual return, whichever is earlier; or

(ii) for the period from the date of cancellation of registration or the effective date of cancellation of registration, as the case may be, till the date of order of revocation of cancellation of registration, where such return is filed within thirty days from the date of order of revocation of cancellation of registration, whichever is later."

**Amendment of Section 17.**

7. In section 17 of the principal Act, in sub-section (5), in clause (i), for the words and figures "sections 74, 129 and 130", the words and figures "section 74 in respect of any period up to Financial Year 2023-24" shall be substituted.

**Amendment of Section 21.**

8. In section 21 of the principal Act, after the words and figures "section 73 or section 74", the words, figures and letter "or section 74A" shall be inserted.

**Amendment of Section 30.**

9. In section 30 of the principal Act, in sub-section (2), after the *proviso*, the following *proviso* shall be inserted, namely:—

"Provided further that such revocation of cancellation of registration shall be subject to such conditions and restrictions, as may be prescribed."

- Amendment of Section 31.** 10. In section 31 of the principal Act,—
- (a) in sub-section (3), in clause (f), after the words and figure "of section 9 shall", the words ", within the period as may be prescribed," shall be inserted;
  - (b) after clause (g), the following *Explanation* shall be inserted, namely:—  
*'Explanation.—*For the purposes of clause (f), the expression "supplier who is not registered" shall include the supplier who is registered solely for the purpose of deduction of tax under section 51.*'*
- Amendment of Section 35.** 11. In section 35 of the principal Act, in sub-section (6), after the words and figures "section 73 or section 74", the words, figures and letter "or section 74A" shall be inserted.
- Amendment of Section 39.** 12. In section 39 of the principal Act, for sub-section (3), the following sub-section shall be substituted, namely:—  
  
"(3) Every registered person required to deduct tax at source under section 51 shall electronically furnish a return for every calendar month of the deductions made during the month in such form and manner and within such time as may be prescribed:  
  
Provided that the said registered person shall furnish a return for every calendar month whether or not any deductions have been made during the said month."
- Amendment of Section 49.** 13. In section 49 of the principal Act, in sub-section (8), in clause (c), after the words and figures "section 73 or section 74", the words, figures and letter "or section 74A" shall be inserted.
- Amendment of Section 50.** 14. In section 50 of the principal Act, in sub-section (1), in the *proviso*, after the words and figures "section 73 or section 74", the words, figures and letter "or section 74A" shall be inserted.
- Amendment of Section 51.** 15. In section 51 of the principal Act, in sub-section (7), after the words and figures "section 73 or section 74", the words, figures and letter "or section 74A" shall be inserted.
- Amendment of Section 54.** 16. In section 54 of the principal Act,—
- (a) in sub-section (3), the second *proviso* shall be omitted;
  - (b) after sub-section (14) and before the *Explanation*, the following sub-section shall be inserted, namely:—  
  
"(15) Notwithstanding anything contained in this section, no refund of unutilised input tax credit on account of zero rated supply of goods or of integrated tax paid on account of zero rated supply of goods shall be allowed where such zero rated supply of goods is subjected to export duty."

- Amendment of Section 61.** 17. In section 61 of the principal Act, in sub-section (3), after the words and figures "section 73 or section 74", the words, figures and letter "or section 74A" shall be inserted.
- Amendment of Section 62.** 18. In section 62 of the principal Act, in sub-section (1), after the words and figures "section 73 or section 74", the words, figures and letter "or section 74A" shall be inserted.
- Amendment of Section 63.** 19. In section 63 of principal Act, after the words and figures "section 73 or section 74", the words, figures and letter "or section 74A" shall be inserted.
- Amendment of Section 64.** 20. In section 64 of the Principal Act, in sub-section (2), after the words and figures "section 73 or section 74", the words, figures and letter "or section 74A" shall be inserted.
- Amendment of Section 65.** 21. In section 65 of the principal Act, in sub-section (7), after the words and figures "section 73 or section 74", the words, figures and letter "or section 74A" shall be inserted.
- Amendment of Section 66.** 22. In section 66 of the principal Act, in sub-section (6), after the words and figures "section 73 or section 74", the words, figures and letter "or section 74A" shall be inserted.
- Amendment of Section 70.** 23. In section 70 of the principal Act, after sub-section (1), the following sub-section shall be inserted, namely:—  
"(1A) All persons summoned under sub-section (1) shall be bound to attend, either in person or by an authorized representative, as such officer may direct, and the person so appearing shall state the truth during examination or make statements or produce such documents and other things as may be required."
- Amendment of Section 73.** 24. In section 73 of the principal Act,—  
(i) in the marginal heading, after the words "Determination of tax", the words and figures ", pertaining to the period up to Financial Year 2023-24," shall be inserted;  
(ii) after sub-section (11), the following sub-section shall be inserted, namely:—  
"(12) The provisions of this section shall be applicable for determination of tax pertaining to the period up to Financial Year 2023-24."
- Amendment of Section 74.** 25. In section 74 of the principal Act,—  
(i) in the marginal heading, after the words "Determination of tax", the words and figures ", pertaining to the period up to Financial Year 2023-24," shall be inserted;  
(ii) after sub-section (11) and before *Explanation 1*, the following sub-section shall be inserted, namely:—  
"(12) The provisions of this section shall be applicable for determination of tax pertaining to the period up to Financial Year 2023-24.";

(iii) the *Explanation 2* shall be omitted.

**Insertion of Section 74A.**

26. After section 74 of the principal Act, the following section shall be inserted, namely:—

"74A. Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilized for any reason pertaining to Financial Year 2024-25 onward.

(1) Where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised, he shall serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to whom the refund has erroneously been made, or who has wrongly availed or utilised input tax credit, requiring him to show cause as to why he should not pay the amount specified in the notice along with interest payable thereon under section 50 and a penalty leviable under the provisions of this Act or the rules made thereunder:

Provided that no notice shall be issued, if the tax which has not been paid or short paid or erroneously refunded or where input tax credit has been wrongly availed or utilised in a financial year is less than one thousand rupees.

(2) The proper officer shall issue the notice under sub-section (1) within forty-two months from the due date for furnishing of annual return for the financial year to which the tax not paid or short paid or input tax credit wrongly availed or utilised relates to or within forty-two months from the date of erroneous refund.

(3) Where a notice has been issued for any period under sub-section (1), the proper officer may serve a statement, containing the details of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for such periods other than those covered under sub-section (1), on the person chargeable with tax.

(4) The service of such statement shall be deemed to be service of notice on such person under sub-section (1), subject to the condition that the grounds relied upon for such tax periods other than those covered under sub-section (1) are the same as are mentioned in the earlier notice.

(5) The penalty in case where any tax which has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised,—

(i) for any reason, other than the reason of fraud or any wilful-misstatement or suppression of facts to evade tax, shall be equivalent to ten percent, of tax due from such person or ten thousand rupees, whichever is higher;

(ii) for the reason of fraud or any wilful-misstatement or suppression of facts to evade tax shall be equivalent to the tax due from such person.

(6) The proper officer shall, after considering the representation, if any, made by the person chargeable with tax, determine the amount of tax, interest and penalty due from such person and issue an order.

(7) The proper officer shall issue the order under sub-section (6) within twelve months from the date of issuance of notice specified in sub-section (2):

Provided that where the proper officer is not able to issue the order within the specified period, the Commissioner, or an officer authorised by the Commissioner senior in rank to the proper officer but not below the rank of Joint Commissioner of Meghalaya Tax, may, having regard to the reasons for delay in issuance of the order under sub-section (6), to be recorded in writing, before the expiry of the specified period, extend the said period further by a maximum of six months.

(8) The person chargeable with tax where any tax has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilized for any reason, other than the reason of fraud or any wilful-misstatement or suppression of facts to evade tax, may,—

- (i) before service of notice under sub-section (1), pay the amount of tax along with interest payable under section 50 of such tax on the basis of his own ascertainment of such tax or the tax as ascertained by the proper officer and inform the proper officer in writing of such payment, and the proper officer, on receipt of such information shall not serve any notice under sub-section (1) or the statement under sub-section (3), as the case may be, in respect of the tax so paid or any penalty payable under the provisions of this Act or the rules made thereunder;
- (ii) pay the said tax along with interest payable under section 50 within sixty days of issue of show cause notice, and on doing so, no penalty shall be payable and all proceedings in respect of the said notice shall be deemed to be concluded.

(9) The person chargeable with tax, where any tax has not been paid or short paid or erroneously refunded or where input tax credit has been wrongly availed or utilized by reason of fraud, or any wilful-misstatement or suppression of facts to evade tax, may,—

- (i) before service of notice under sub-section (1), pay the amount of tax along with interest payable under section 50 and a penalty equivalent to fifteen percent, of such tax on the basis of his own ascertainment of such tax or the tax as ascertained by the proper officer and inform the proper officer in writing of such payment, and the proper officer, on receipt of such information, shall not serve any notice under sub-section (1), in respect of the tax so paid or any penalty payable under the provisions of this Act or the rules made thereunder;
- (ii) pay the said tax along with interest payable under section 50 and a penalty equivalent to twenty-five percent, of such tax within sixty



days of issue of the notice, and on doing so, all proceedings in respect of the said notice shall be deemed to be concluded;

- (iii) pay the tax along with interest payable thereon under section 50 and a penalty equivalent to fifty per cent, of such tax within sixty days of communication of the order, and on doing so, all proceedings in respect of the said notice shall be deemed to be concluded.

- (10) Where the proper officer is of the opinion that the amount paid under clause (i) of sub-section (8) or clause (i) of sub-section (9) falls short of the amount actually payable, he shall proceed to issue the notice as provided for in sub-section (1) in respect of such amount which falls short of the amount actually payable.
- (11) Notwithstanding anything contained in clause (i) or clause (ii) of sub-section (8), penalty under clause (i) of sub-section (5) shall be payable where any amount of self-assessed tax or any amount collected as tax has not been paid within a period of thirty days from the due date of payment of such tax.
- (12) The provisions of this section shall be applicable for determination of tax pertaining to the Financial Year 2024-25 onwards.

*Explanation 1.*—For the purposes of this section,—

- (i) the expression "all proceedings in respect of the said notice" shall not include proceedings under section 132;
- (ii) where the notice under the same proceedings is issued to the main person liable to pay tax and some other persons, and such proceedings against the main person have been concluded under this section, the proceedings against all the persons liable to pay penalty under sections 122 and 125 are deemed to be concluded.

*Explanation 2.*— For the purposes of this Act, the expression "suppression" shall mean non-declaration of facts or information which a taxable person is required to declare in the return, statement, report or any other document furnished under this Act or the rules made thereunder, or failure to furnish any information on being asked for, in writing, by the proper officer.

**Amendment of Section 75.**

27. In section 75 of the principal Act,—

- (a) in sub-section (1), after the word and figures "section 74", the words, brackets, figures and letter "or sub-sections (2) and (7) of section 74A" shall be inserted;
- (b) after sub-section (2), the following sub-section shall be inserted, namely:—

"(2A) Where any Appellate Authority or Appellate Tribunal or Court concludes that the penalty under clause (ii) of sub-section (5) of section 74A is not sustainable for the reason that the charges of fraud or any wilful-misstatement or suppression of facts to evade tax has not been established against the person to whom the

notice was issued, the penalty shall be payable by such person, under clause (i) of sub-section (5) of section 74A.";

- (c) for sub-section (10), the following sub-section shall be substituted, namely:—

"(10) The adjudication proceedings shall be deemed to be concluded, if the order is not issued within the period specified in subsection (10) of section 73 or in sub-section (10) of section 74 or in sub-section (7) of section 74A.";

- (d) in sub-section (11), after the word and figures "section 74", the words, brackets, figures and letter "or sub-section (7) of section 74 A" shall be inserted;

- (e) in sub-section (12), after the words and figures "section 73 or section 74", the words, figures and letter "or section 74A" shall be inserted;

- (f) in sub-section (13), after the words and figures "section 73 or section 74", the words, figures and letter "or section 74A" shall be inserted.

- Amendment of Section 104.** 28. In section 104 of the principal Act, in sub-section (1), in the *Explanation*, after the word and figures "section 74", the words, brackets, figures and letter "or sub-sections (2) and (7) of section 74A" shall be inserted.

- Amendment of Section 107.** 29. In section 107 of the principal Act,—
- (a) in sub-section (6), in clause (b), for the word "twenty-five", the word "twenty" shall be substituted;
- (b) in sub-section (11), in the second proviso, after the words and figures "section 73 or section 74", the words, figures and letter "or section 74A" shall be inserted.

- Amendment of Section 109.** 30. In section 109 of the principal Act, in sub-section (1) after—
- the words "Revisional Authority under this Act", the words ", or for conducting an examination or adjudicating the cases referred to in sub-section (2) of section 171, if so notified under the said section" shall be inserted;

- Amendment of Section 112.** 31. In section 112 of the principal Act,—
- (a) with effect from the 1<sup>st</sup> day of August, 2024, in sub-section (1), after the words "from the date on which the order sought to be appealed against is communicated to the person preferring the appeal", the words "; or the date, as may be notified by the Government, on the recommendations of the Council, for filing appeal before the Appellate Tribunal under this Act, whichever is later." shall be inserted;
- (b) with effect from the 1<sup>st</sup> day of August, 2024, in sub-section (3), after the words "from the date on which the said order has been passed\*", the words "; or the date, as may be notified by the Government, on the recommendations of the Council, for the

purpose of filing application before the Appellate Tribunal under this Act, whichever is later," shall be inserted;

(c) in sub-section (6), after the words, brackets and figure "after the expiry of the period referred to in sub-section (1)", the words, brackets and figure "or permit the filing of an application within three months after the expiry of the period referred to in sub-section (3)" shall be inserted;

(d) in sub-section (8), in clause (b),—

(i) for the words "twenty per cent.", the words "ten per cent.", shall be substituted;

(ii) for the words "fifty crore rupees", the words "twenty crore rupees" shall be substituted.

**Amendment of Section 122.** 32. In section 122 of the principal Act, with effect from the 1<sup>st</sup> day of October, 2023, in sub-section (1B), for the words "Any electronic commerce operator who", the words and figures "Any electronic commerce operator, who is liable to collect tax at source under section 52," shall be substituted.

**Amendment of Section 127.** 33. In section 127 of the principal Act, after the words and figures "section 73 or section 74", the words, figures and letter "or section 74A" shall be inserted.

**Insertion of new Section 128A.** 34. After section 128 of the principal Act, the following section shall be inserted, namely:—

"128A. Waiver of interest or penalty or both relating to demands raised under Section 73, for certain tax periods.

(1) Notwithstanding anything to the contrary contained in this Act, where any amount of tax is payable by a person chargeable with tax in accordance with,—

(a) a notice issued under sub-section (1) of section 73 or a statement issued under sub-section (3) of section 73, and where no order under sub-section (9) of section 73 has been issued; or

(b) an order passed under sub-section (9) of section 73, and where no order under sub-section (11) of section 107 or sub-section (1) of section 108 has been passed; or

(c) an order passed under sub-section (11) of section 107 or sub-section (1) of section 108, and where no order under sub-section (1) of section 113 has been passed, pertaining to the period from 1<sup>st</sup> July, 2017 to 31<sup>st</sup> March, 2020, or a part thereof, and the said person pays the full amount of tax payable as per the notice or statement or the order referred to in clause (a), clause (b) or clause (c), as the case may be, on or before the date, as may be notified by the Government on the recommendations of the Council, no interest under section 50 and penalty under this Act, shall be payable and all the proceedings in respect of the said notice or

order or statement, as the case may be, shall be deemed to be concluded, subject to such conditions as may be prescribed:

Provided that where a notice has been issued under sub-section (1) of section 74, and an order is passed or required to be passed by the proper officer in pursuance of the direction of the Appellate Authority or Appellate Tribunal or a court in accordance with the provisions of sub-section (2) of section 75, the said notice or order shall be considered to be a notice or order, as the case may be, referred to in clause (a) or clause (b) of this sub-section:

Provided further that the conclusion of the proceedings under this sub-section, in cases where an application is filed under sub-section (3) of section 107 or under sub-section (3) of section 112 or an appeal is filed by an officer of Meghalaya tax under sub-section (1) of section 117 or under sub-section (1) of section 118 or where any proceedings are initiated under sub-section (1) of section 108, against an order referred to in clause (b) or clause (c) or against the directions of the Appellate Authority or the Appellate Tribunal or the court referred to in the first proviso, shall be subject to the condition that the said person pays the additional amount of tax payable, if any, in accordance with the order of the Appellate Authority or the Appellate Tribunal or the court or the Revisional Authority, as the case may be, within three months from the date of the said order:

Provided also that where such interest and penalty has already been paid, no refund of the same shall be available.

- (2) Nothing contained in sub-section (1) shall be applicable in respect of any amount payable by the person on account of erroneous refund.
- (3) Nothing contained in sub-section (1) shall be applicable in respect of cases where an appeal or writ petition filed by the said person is pending before Appellate Authority or Appellate Tribunal or a court, as the case may be, and has not been withdrawn by the said person on or before the date notified under sub-section (1).
- (4) Notwithstanding anything contained in this Act, where any amount specified under sub-section (1) has been paid and the proceedings are deemed to be concluded under the said sub-section, no appeal under sub-section (1) of section 107 or sub-section (1) of section 112 shall lie against an order referred to in clause (b) or clause (c) of sub-section (1), as the case may be."

**Amendment of Section 171.**

35. In section 171 of the principal Act,—

- (a) in sub-section (2), the following proviso and *Explanation* shall be inserted, namely:—

'Provided that the Government may by notification, on the recommendations of the Council, specify the date from which the said Authority shall not accept any request for examination as to whether input tax credits availed by any registered person or the reduction in the

tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by him.

*Explanation.*—For the purposes of this sub-section, "request for examination" shall mean the written application filed by an applicant requesting for examination as to whether input tax credits availed by any registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by him.';

- (b) the *Explanation* shall be renumbered as *Explanation 1* thereof, and after *Explanation 1* as so renumbered, the *Explanation* shall be inserted, namely:—

*'Explanation 2.*—For the purposes of this section, the expression "Authority" shall include the "Appellate Tribunal".'

**Amendment of Schedule III.**

36. In Schedule III to the principal Act, after paragraph 8 and before *Explanation 1*, the following paragraphs shall be inserted, namely:—

"9. Activity of apportionment of co-insurance premium by the lead insurer to the co-insurer for the insurance services jointly supplied by the lead insurer and the co-insurer to the insured in co-insurance agreements, subject to the condition that the lead insurer pays the Central tax, the State tax, the Union Territory tax and the integrated tax on the entire amount of premium paid by the insured.

10. Services by insurer to the reinsurer for which ceding commission or the reinsurance commission is deducted from reinsurance premium paid by the insurer to the reinsurer, subject to the condition that the Central tax, the State tax, the Union Territory tax and the integrated tax is paid by the reinsurer on the gross reinsurance premium payable by the insurer to the reinsurer, inclusive of the said ceding commission or the reinsurance commission."

**No refund of tax paid or input tax credit reversed.**

37. No refund shall be made of all the tax paid or the input tax credit reversed, which would not have been so paid, or not reversed, had section 118 been in force at all material times.

**STATEMENT OF OBJECTS AND REASONS**

Whereas the Central Government acting on the recommendation of the Goods and Services Tax Council, had amended the Central Goods and Services Tax Act, 2017 *vide* the Finance (No. 2) Act, 2024, all the States and Union Territories with legislature are required to amend their respective State or Union Territory Goods and Services Tax Act to enable simultaneous and uniform implementation of the amended provisions, hence the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), requires to be amended based on the recommendations of the GST Council to enable amongst other things, the following:

- (a) Power not to recover Goods and Services Tax not levied or short-levied as result of general practice.
- (b) Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilized for any reason pertaining to Financial Year 2024-25 onward.
- (c) Waiver of interest or penalty or both relating to demands raised under Section 73, for certain tax periods.
- (d) No refund of tax paid or input tax credit reversed.

**Hence this Bill**

***Minister-In-charge***

**FINANCIAL MEMORANDUM**

The provisions of this Bill when enacted and enforced will be administered by the staff of the Taxation Department and no additional expenditure will be necessary for the purpose.

**ANDREW SIMONS,**  
Commissioner & Secretary,  
Meghalaya Legislative Assembly.



# The Gazette of Meghalaya

## EXTRAORDINARY

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## PART-IIA

### GOVERNMENT OF MEGHALAYA EDUCATION DEPARTMENT

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#### NOTIFICATION

The 29<sup>th</sup> May, 2023.

**No.EDN.188/2012/42.** - The Governor of Meghalaya is pleased to notify the New Defined Contribution Pension Schemes for teaching and non-teaching staff of the Deficit Colleges and Schools of Meghalaya appointed on sanctioned posts and who joined service after 1<sup>st</sup> April, 2010 as per O.M. No. FEM (PC) 7/2007/Pt.II/66, dated 24<sup>th</sup> March, 2010. The earlier notification No.EDN.188/2012/24, dated 13<sup>th</sup> April, 2018 is hereby stands cancelled.

Further, it is also notified that all the employees of the Deficit Colleges should be included in the New Pension Scheme by converting the Contributory Provident Fund contribution with effect from 1<sup>st</sup> April, 2010 and the employer are required to provide NPS facilities to the employees failing which the employers will be held responsible.

The scheme shall be operated through the Directorate of Accounts and Treasuries.

**PRAVIN BAKSHI,**  
Commissioner & Secretary to the Govt. of Meghalaya,  
Education Department.

The 29<sup>th</sup> May, 2023.

**No.EDN.188/2012/46.** - In exercise of the powers as laid down in sub-section (1) of Section 3 of the Meghalaya Non-Government School and College Employees Centralised Provident Fund Scheme Act, 1969, the Governor of Meghalaya is pleased to constitute a fund to be called the Meghalaya Non-Government School and College Employees Centralised Provident Fund, for all Non-Government School and College Employees appointed on sanctioned post and who joined regular service prior to 1<sup>st</sup> April, 2010.

The fund as such, constituted shall be credited with the following:-

- (i) Existing fund of the subscribers;
- (ii) Contributions of the employees and subscribers after the constitution of the fund; and
- (iii) Grants -in-aid, if any, by the State Government.

**PRAVIN BAKSHI,**  
Commissioner & Secretary to the Govt. of Meghalaya,  
Education Department.